

Schakowsky	Stearns	Velázquez
Schrock	Stenholm	Visclosky
Scott (GA)	Strickland	Vitter
Scott (VA)	Stupak	Walden (OR)
Sensenbrenner	Sullivan	Walsh
Serrano	Sweeney	Wamp
Sessions	Tancredo	Watson
Shadegg	Tanner	Watt
Shaw	Tauscher	Waxman
Shays	Taylor (MS)	Weiner
Sherman	Taylor (NC)	Weldon (FL)
Sherwood	Terry	Weldon (PA)
Shimkus	Thomas	Weller
Simmons	Thompson (CA)	Whitfield
Simpson	Thompson (MS)	Wicker
Skelton	Thornberry	Wilson (NM)
Slaughter	Tiberi	Wilson (SC)
Smith (MI)	Tierney	Wolf
Smith (TX)	Towns	Woolsey
Smith (WA)	Turner (OH)	Wu
Snyder	Turner (TX)	Wynn
Solis	Udall (CO)	Young (AK)
Souder	Udall (NM)	Young (FL)
Spratt	Upton	
Stark	Van Hollen	

## NOT VOTING—25

Blunt	Greenwood	Shuster
Bonner	Hastings (FL)	Smith (NJ)
Burton (IN)	Hoefel	Tauzin
Cardin	Kilpatrick	Tiahrt
Davis (IL)	Klecza	Toomey
DeMint	Mollohan	Waters
Fattah	Rohrabacher	Wexler
Gephardt	Rothman	
Gordon	Schiff	

## ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised 2 minutes remain in this vote.

□ 1225

So (two-thirds having voted in favor thereof) the rules were suspended and the Senate bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. SCHIFF. Mr. Speaker, on rollcall No. 135, had I been present, I would have voted "yea."

Mr. BURTON. Mr. Speaker, on rollcall No. 135 on adoption of a motion to suspend the rules and pass S. 1904, the Wilkie D. Ferguson United States Courthouse Designation Act, I am not recorded. Had I been present, I would have voted "yea."

## RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 12 o'clock and 23 minutes p.m.), the House stood in recess subject to the call of the Chair.

□ 1350

## AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. LAHOOD) at 1 o'clock and 50 minutes p.m.

## PERMANENTLY EXTENDING INCREASED STANDARD DEDUCTION, AND 15-PERCENT INDIVIDUAL INCOME TAX RATE BRACKET EXPANSION, FOR MARRIED TAXPAYERS FILING JOINT RETURNS

Mr. WELLER. Mr. Speaker, pursuant to House Resolution 607, I call up the bill (H.R. 4181) to amend the Internal Revenue Code of 1986 to permanently extend the increased standard deduction, and the 15-percent individual income tax rate bracket expansion, for married taxpayers filing joint returns, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 607, the bill is considered read for amendment.

The text of H.R. 4181 is as follows:

## H.R. 4181

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. EXTENSION OF INCREASED STANDARD DEDUCTION FOR MARRIED TAXPAYERS FILING JOINT RETURNS.**

(a) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to basic standard deduction) is amended to read as follows:

"(2) BASIC STANDARD DEDUCTION.—For purposes of paragraph (1), the basic standard deduction is—

"(A) 200 percent of the dollar amount in effect under subparagraph (C) for the taxable year in the case of—

"(i) a joint return, or

"(ii) a surviving spouse (as defined in section 2(a)),

"(B) \$4,400 in the case of a head of household (as defined in section 2(b)), or

"(C) \$3,000 in any other case."

(b) CONFORMING AMENDMENTS.—

(1) Section 63(c)(4) of such Code is amended by striking "(2)(D)" each place it occurs and inserting "(2)(C)".

(2) Section 63(c) of such Code is amended by striking paragraph (7).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2004.

**SEC. 2. EXTENSION OF 15-PERCENT INDIVIDUAL INCOME TAX RATE BRACKET EXPANSION FOR MARRIED TAXPAYERS FILING JOINT RETURNS.**

(a) IN GENERAL.—Paragraph (8) of section 1(f) of the Internal Revenue Code of 1986 (relating to phaseout of marriage penalty in 15-percent bracket) is amended to read as follows:

"(8) ELIMINATION OF MARRIAGE PENALTY IN 15-PERCENT BRACKET.—With respect to taxable years beginning after December 31, 2004, in prescribing the tables under paragraph (1)—

"(A) the maximum taxable income in the 15 percent rate bracket in the table contained in subsection (a) (and the minimum taxable income in the next higher taxable income bracket in such table) shall be 200 percent of the maximum taxable income in the 15-percent rate bracket in the table contained in subsection (c) (after any other adjustment under this subsection), and

"(B) the comparable taxable income amounts in the table contained in subsection (d) shall be ½ of the amounts determined under subparagraph (A)."

(b) CONFORMING AMENDMENT.—The heading for subsection (f) of section 1 of such Code is amended by striking "PHASEOUT" and inserting "ELIMINATION".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2004.

**SEC. 3. REPEAL OF SUNSET.**

Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to the amendments made by sections 301 and 302 of such Act.

The SPEAKER pro tempore. The amendment printed in part A of House Report 108-470 is adopted.

The text of H.R. 4181, as amended, is as follows:

## H.R. 4181

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. EXTENSION OF INCREASED STANDARD DEDUCTION FOR MARRIED TAXPAYERS FILING JOINT RETURNS.**

(a) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to basic standard deduction) is amended to read as follows:

"(2) BASIC STANDARD DEDUCTION.—For purposes of paragraph (1), the basic standard deduction is—

"(A) 200 percent of the dollar amount in effect under subparagraph (C) for the taxable year in the case of—

"(i) a joint return, or

"(ii) a surviving spouse (as defined in section 2(a)),

"(B) \$4,400 in the case of a head of household (as defined in section 2(b)), or

"(C) \$3,000 in any other case."

(b) CONFORMING AMENDMENTS.—

(1) Section 63(c)(4) of such Code is amended by striking "(2)(D)" each place it occurs and inserting "(2)(C)".

(2) Section 63(c) of such Code is amended by striking paragraph (7).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2004.

**SEC. 2. EXTENSION OF 15-PERCENT INDIVIDUAL INCOME TAX RATE BRACKET EXPANSION FOR MARRIED TAXPAYERS FILING JOINT RETURNS.**

(a) IN GENERAL.—Paragraph (8) of section 1(f) of the Internal Revenue Code of 1986 (relating to phaseout of marriage penalty in 15-percent bracket) is amended to read as follows:

"(8) ELIMINATION OF MARRIAGE PENALTY IN 15-PERCENT BRACKET.—With respect to taxable years beginning after December 31, 2004, in prescribing the tables under paragraph (1)—

"(A) the maximum taxable income in the 15 percent rate bracket in the table contained in subsection (a) (and the minimum taxable income in the next higher taxable income bracket in such table) shall be 200 percent of the maximum taxable income in the 15-percent rate bracket in the table contained in subsection (c) (after any other adjustment under this subsection), and

"(B) the comparable taxable income amounts in the table contained in subsection (d) shall be ½ of the amounts determined under subparagraph (A)."

(b) CONFORMING AMENDMENT.—The heading for subsection (f) of section 1 of such Code is amended by striking "PHASEOUT" and inserting "ELIMINATION".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2004.

**SEC. 3. REPEAL OF SUNSET.**

Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to the amendments made by title III of such Act.

The SPEAKER pro tempore. After 1 hour of debate on the bill, as amended,